

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant(s) : Tomohiro ITO et al.

Serial No. : 10/527,939

For : HEADPHONES

Filed : December 27, 2005

Examiner : Huyen D. Le

Art Unit : 2615

Confirmation No. : 2370

745 Fifth Avenue
New York, NY 10151

AMENDMENT UNDER 37 C.F.R. §1.121

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In response to the Office Action mailed on March 27, 2007 having a three-month statutory period for response set to expire on June 27, 2007, please amend the above-identified application as follows.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 7 of this paper.